

EXHIBIT A

Time Detail



Invoice: 4054142
Client: 125264

09/11/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B130 08/04/25	Asset Disposition N. Rowles	1.80	2,601.00	Analyze draft stipulation resolving GBRP funding dispute (.4); analyze internal memorandum outlining issues related to same in connection with assessing proposed settlement (.7); draft summary analysis re same (.5); email correspondence with D. Azman and S. Lutkus re same (.2).
B130 08/05/25	Asset Disposition S. Lutkus	1.30	2,372.50	Review/analyze Debtor stipulation with GBRP in respect of dispute re matters relevant to sale of substantially all Debtor assets (.6); review/analyze background documentation relevant to same (.3); review N. Rowles e-mail analysis of same (.1); multiple e-mail messages from/to D. Azman, N. Rowles, and K. Winiarski (DPW) re same (.1); review of FTI/Alix analysis of same (.2).
B130 08/05/25	Asset Disposition N. Rowles	0.60	867.00	Multiple correspondence with S. Lutkus and FTI team re proposed settlement of GBRP funding dispute (.4); teleconference with S. Lutkus re same (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B150 08/01/25	Mtgs/Communications w/Creditor D. Azman	1.50	2,640.00	Review and revise D&O settlement deck (1.5).
B150 08/01/25	Mtgs/Communications w/Creditor S. Lutkus	1.40	2,555.00	Review proposed revisions to draft Committee presentation in respect of D&O investigation (1.3); e-mail correspondence from S. Reisman (Katten) re matters relevant to D&O response to Committee demand letter (.1).
B150 08/01/25	Mtgs/Communications w/Creditor E. Shereff	4.10	5,207.00	Continue to revise presentation based on team feedback (4.1).
B150 08/03/25	Mtgs/Communications w/Creditor J. Haims	1.00	2,015.00	Work on Committee presentation (1.0).
B150 08/04/25	Mtgs/Communications w/Creditor J. Haims	4.00	8,060.00	Continue to review and revise draft Committee presentation (3.7); correspondence with McDermott team regarding same and strategy (.3).
B150 08/04/25	Mtgs/Communications w/Creditor S. Lutkus	2.90	5,292.50	Retrieve and review information relevant to finalization of draft presentation to Committee in respect of D&O investigation (1.1); multiple internal e-mail messages (with J.



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				Haims, N. Rowles, and E. Shereff) re matters relevant to same (.3); review/revise draft presentation (1.4); follow up e-mail correspondence with J. Haims and N. Rowles re same (.1).
B150 08/04/25	Mtgs/Communications w/Creditor E. Shereff	2.80	3,556.00	Revise Committee presentation to reflect comments (2.8).
B150 08/04/25	Mtgs/Communications w/Creditor N. Rowles	2.30	3,323.50	Revise presentation for Committee re D&O claims investigation (1.1); research related to same (.7); multiple correspondence with J. Haims and S. Lutkus re same (.5).
B150 08/05/25	Mtgs/Communications w/Creditor J. Haims	4.50	9,067.50	Prepare for and attend Committee meeting to discuss D&O claims, proposed settlement, counter-offer, and strategy (4.5).
B150 08/05/25	Mtgs/Communications w/Creditor D. Azman	3.00	5,280.00	Prepare for UCC call re D&O settlement (2.3); attend same (.7).
B150 08/05/25	Mtgs/Communications w/Creditor N. Rowles	2.30	3,323.50	Revise draft presentation for Committee (.3); multiple correspondence with J. Haims re same (.2); prepare for Committee meeting (.8); participate in Committee meeting (1.0).



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B150 08/05/25	Mtgs/Communications w/Creditor S. Lutkus	3.20	5,840.00	Review background information relevant to finalization of draft presentation to Committee in respect of D&O investigation (1.4); multiple e-mail messages with J. Haims and N. Rowles re matters relevant to same (.3); Zoom conference with L. Hu (FTI) and N. Rowles re matters relevant to Committee presentation (.2); follow-up e-mail correspondence with J. Haims and N. Rowles re same (.1); participate in Committee meeting re D&O investigation results (1.0); e-mail correspondence from J. Haims re settlement counter (.1); e-mail correspondence from/to K. Going re same (.1).
B150 08/05/25	Mtgs/Communications w/Creditor E. Shereff	3.10	3,937.00	Attend Committee call (1.1); prepare for Committee call (.8); revise notes from Committee call (1.2).
B150 08/06/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Conference with N. Rowles re matters relevant to D&O presentation to Committee (.1); follow up e-mail correspondence with N. Rowles re matters relevant to same (.1).
B150 08/11/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Teleconference with Twin Star re D&O investigation matters discussed at Committee meeting (.4).



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B150 08/12/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	E-mail correspondence (multiple) with N. Rowles re matters relevant to Committee update ahead of scheduled omnibus hearing, including Court entry of order approving GBRP settlement (.2).
B150 08/13/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Review revisions to draft Committee e-mail update re matters relevant to outcome of omnibus hearing (.2); e-mail correspondence (multiple) with N. Rowles re same (.1).
B150 08/14/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	E-mail correspondence (multiple) from/to N. Rowles re matters relevant to circulation of Committee professional fee applications to Committee (.2).
B150 08/15/25	Mtgs/Communications w/Creditor N. Rowles	1.00	1,445.00	Draft email to Committee regarding D&O settlement offer (.5); review letter from D&Os in connection with same (.4); correspondence with S. Lutkus and D. Azman re same (.1).
B150 08/18/25	Mtgs/Communications w/Creditor C. Catanese	2.50	2,862.50	Draft meeting minutes re special Committee meeting (2.5).
B150 08/24/25	Mtgs/Communications w/Creditor N. Rowles	1.80	2,601.00	Revise minutes from August 5 Committee meeting (.8); review protective order related to Big Lots litigation (.3); correspondence with DPW team re same (.1); draft email to Committee re same (.6).



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Task / Date	Desc. / Name	Hours	Amount	Description
B150 08/29/25	Mtgs/Communications w/Creditor N. Rowles	1.80	2,601.00	Review draft settlement term sheet and settlement agreement between Big Lots and defendants in class action suit (.8); draft email to Committee re same and re updates re D&O litigation (.7); email correspondence with S. Lutkus re same (.3).
B155 08/11/25	Court Hearings N. Rowles	0.70	1,011.50	Multiple correspondence with S. Lutkus and D. Azman re Aug 13, 2025 hearing (.2); multiple correspondence with S. Newman and M. Hartlipp re same (.3); review agenda filed in connection with same (.2).
B155 08/11/25	Court Hearings S. Lutkus	0.30	547.50	E-mail correspondence (multiple) with N. Rowles re matters relevant to upcoming scheduled omnibus hearing (.2); review hearing agenda in connection with same (.1).
B155 08/12/25	Court Hearings S. Lutkus	1.20	2,190.00	Review claim objection and response (including all exhibits to both documents) in preparation for upcoming scheduled omnibus hearing (1.2).
B155 08/13/25	Court Hearings N. Rowles	0.60	867.00	Attend hearing on objection to Lipp CDS proof of claim (.3); draft summary of same for Committee (.2); email correspondence with S. Lutkus re same (.1).



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B155 08/13/25	Court Hearings S. Lutkus	0.30	547.50	Attend omnibus hearing (.3).
B160 08/01/25	Fee/Employment Applications D. Hurst	0.40	744.00	Review supplemental Azman declaration and draft comments re same (.2); draft multiple correspondence to D. Azman, N. Rainey re same (.2).
B160 08/01/25	Fee/Employment Applications N. Rainey	0.90	495.00	Prepare supplemental Azman declaration (.3); multiple communications with D. Hurst re same (.2); further revise same (.2); correspond with MWE team re same (.2).
B160 08/05/25	Fee/Employment Applications D. Hurst	0.90	1,674.00	Review McDermott July time detail for privilege and compliance with local rules (.9).
B160 08/06/25	Fee/Employment Applications D. Hurst	4.30	7,998.00	Review revised McDermott July time detail for privilege and compliance with local rules (.6); review and revise McDermott third interim fee application (3.4); draft correspondence to D. Azman, K. Going re same (.1); draft multiple correspondence to N. Rowles re timing for interim fee hearing (.2).



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B160 08/08/25	Fee/Employment Applications D. Hurst	0.70	1,302.00	Begin to review and revise McDermott July fee application (.7).
B160 08/10/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review and revise McDermott third interim fee application (.9); draft correspondence to N. Rainey re same (.1); draft correspondence to N. Rowles re same (.1).
B160 08/11/25	Fee/Employment Applications N. Rowles	0.70	1,011.50	Draft task code descriptions for McDermott July monthly fee application (.6); correspondence with D. Hurst re same (.1).
B160 08/12/25	Fee/Employment Applications D. Hurst	1.70	3,162.00	Continue to review and revise McDermott July fee application (1.6); draft correspondence to D. Azman, K. Going re same (.1).
B160 08/13/25	Fee/Employment Applications D. Hurst	4.60	8,556.00	Draft and revise third supplemental Azman declaration in support of McDermott retention, including review and analysis of conflicts reports (4.6).
B160 08/13/25	Fee/Employment Applications N. Rowles	0.30	433.50	Review third interim fee application (.2); correspondence with Cole Schotz team re filing same (.1).



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B160 08/14/25	Fee/Employment Applications D. Hurst	1.60	2,976.00	Review and revise third supplemental Azman declaration in support of McDermott retention (1.3); draft correspondence to D. Azman re same (.1); draft multiple correspondence to N. Rowles re same (.2).
B160 08/14/25	Fee/Employment Applications N. Rowles	1.60	2,312.00	Review and revise supplemental Azman declaration in support of McDermott retention application (.5); correspondence with D. Hurst re same (.2); correspondence with Cole Schotz team re filing same (.1); draft email to Committee re third interim fee applications of Committee professionals (.4); correspondence with S. Lutkus re same (.1); multiple email correspondence with Cole Schotz and FTI teams re same (.3).
B160 08/22/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review and revise McDermott July fee application, in preparation for filing (1.1); draft correspondence to N. Rainey re same (.1); draft multiple correspondence to N. Rowles re same (.2).
B160 08/22/25	Fee/Employment Applications N. Rainey	0.30	165.00	Prepare exhibits and finalize MWS tenth monthly fee application for filing (.2); correspond with D. Hurst re same (.1).



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B160 08/22/25	Fee/Employment Applications N. Rowles	0.50	722.50	Multiple email correspondence with D. Hurst re MWE July fee statement (.2); review same (.1); multiple email correspondence with Cole Schotz team re filing same (.2).
B190 08/01/25	Other Contested Matters J. Haims	1.00	2,015.00	Work on draft investigative report (.8); correspondence with McDermott team regarding same and strategy (.2).
B190 08/06/25	Other Contested Matters E. Shereff	2.10	2,667.00	Analyze precedential investigative report (2.1).
B190 08/07/25	Other Contested Matters J. Haims	1.00	2,015.00	Work on D&O investigation report (1.0).
B190 08/08/25	Other Contested Matters J. Haims	1.20	2,418.00	Continue to work on D&O investigation report (1.2).
B190 08/11/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to work on D&O investigation report (.8); correspondence with McDermott team regarding same and strategy (.2).



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B190 08/11/25	Other Contested Matters E. Shereff	4.20	5,334.00	Review and revise investigative report (4.2).
B190 08/12/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to work on D&O investigation report (.7); correspondence with McDermott team regarding same, D&O claims settlement negotiations, and strategy (.3).
B190 08/13/25	Other Contested Matters J. Haims	1.30	2,619.50	Continue to work on D&O investigation report (1.3).
B190 08/13/25	Other Contested Matters D. Azman	0.70	1,232.00	Develop strategy re D&O settlement (.7).
B190 08/13/25	Other Contested Matters E. Shereff	3.70	4,699.00	Continue to review and revise investigative report (3.7).
B190 08/14/25	Other Contested Matters D. Azman	1.20	2,112.00	Continue to develop strategy re D&O settlement (1.2).



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B190 08/14/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to review and revise D&O investigation report (1.0).
B190 08/15/25	Other Contested Matters J. Haims	3.00	6,045.00	Continue to review and revise draft D&O investigation report (2.7); review settlement letter from D&O counsel (.3).
B190 08/15/25	Other Contested Matters D. Azman	1.00	1,760.00	Continue to develop strategy re D&O settlement (1.0).
B190 08/15/25	Other Contested Matters S. Lutkus	1.10	2,007.50	Review D&O counteroffer letter (.3); conference with N. Rowles re matters relevant to same (.2); e-mail correspondence to/from D. Azman re internal work streams arising out of same (.2); review/revise N. Rowles draft summary of counteroffer to Committee (.3); multiple follow-up internal e-mail messages (with D. Azman and N. Rowles re same) (.1).
B190 08/16/25	Other Contested Matters J. Haims	0.50	1,007.50	Review draft D&O investigation report (.2); correspondence with McDermott team about settlement letter from D&O counsel and and strategy (.3).



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B190 08/17/25	Other Contested Matters J. Haims	1.00	2,015.00	Review and revise draft D&O investigation report (.7); correspondence with McDermott team about settlement letter from D&O counsel (.3).
B190 08/18/25	Other Contested Matters J. Haims	4.00	8,060.00	Continue to review and revise D&O investigation report (3.4); correspondence with McDermott team regarding same, settlement, and strategy (.6).
B190 08/18/25	Other Contested Matters K. Going	0.70	1,302.00	Review settlement correspondence (.4); discuss same with D. Azman (.3).
B190 08/18/25	Other Contested Matters E. Shereff	4.10	5,207.00	Continue to revise D&O investigation report (4.1).
B190 08/18/25	Other Contested Matters S. Lutkus	0.70	1,277.50	E-mail correspondence from S. Reisman, then D. Azman re matters relevant to D&O settlement offer (.1); conference and multiple e-mail messages with N. Rowles re matters relevant to same (.2); conference with J. Haims re matters relevant to draft investigation report (.4).



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B190 08/19/25	Other Contested Matters J. Haims	3.00	6,045.00	Continue to review and revise draft D&O investigation report (3.0).
B190 08/19/25	Other Contested Matters E. Shereff	7.50	9,525.00	Legal research re Ohio business laws (4.6); draft sections of investigation report re insurance, conclusions, applicable law (2.9).
B190 08/20/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to revise draft D&O investigation report (.9); correspondence with McDermott team regarding same (.1).
B190 08/20/25	Other Contested Matters E. Shereff	2.20	2,794.00	Research re outstanding question of law in connection with investigation report (2.2).
B190 08/20/25	Other Contested Matters S. Lutkus	0.60	1,095.00	E-mail correspondence with N. Rowles (multiple) re matters relevant to pending discussion with Davis Polk team in respect of documentation of settlement with D&O carrier (.2); Zoom conference with N. Rowles, Davis Polk team, and Morris Nichols team re key issues and work streams related to documentation of settlement with D&O carrier (.3); follow up conference with N. Rowles re matters relevant to same (.1).



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B190 08/20/25	Other Contested Matters N. Rowles	0.80	1,156.00	Teleconference with S. Lutkus and DPW team re matters relating to D&O claims negotiations (.3); conference with S. Lutkus re same (.1); draft email update to D. Azman and J. Haims re same (.4).
B190 08/21/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to work on draft D&O investigation report (1.0).
B190 08/21/25	Other Contested Matters S. Lutkus	0.20	365.00	Multiple e-mail messages with N. Rowles re request for Committee accession to protective order in respect of Visa class action settlement (.2).
B190 08/22/25	Other Contested Matters J. Haims	2.00	4,030.00	Continue to work on draft D&O investigation report (1.8); correspondence with McDermott team regarding same (.2).
B190 08/25/25	Other Contested Matters J. Haims	2.00	4,030.00	Prepare for and attend call regarding 9019 motion (.5); continue to work on draft D&O investigation report (1.0); correspondence regarding same and settlement (.5).
B190 08/25/25	Other Contested Matters S. Lutkus	1.10	2,007.50	Participate in Zoom conference with D. Azman, J. Haims, and N. Rowles re matters relevant to preparation of joint 9019 motion in respect of D&O issues and timing for filing/hearing (.3); follow-up e-mail



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				correspondence with N. Rowles re matters relevant to same (.1); initial cursory review of draft settlement agreement (.2); e-mail correspondence to Katten team re same (.1); e-mail correspondence (multiple) with N. Rowles re matters relevant to Debtor request for Committee accession to protective order in connection with Visa class action litigation (.2); cursory review of protective order in connection with same (.2).
B190 08/25/25	Other Contested Matters N. Rowles	0.90	1,300.50	Prepare for (.2) and participate in call with D. Azman, S. Lutkus, and J. Haims re proposed settlement of D&O claims (.3); email correspondence with Vorys re Big Lots class action litigation (.4).
B190 08/25/25	Other Contested Matters E. Shereff	1.80	2,286.00	Continue to review and revise draft report (1.8).
B190 08/26/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to revise draft D&O investigation report (.7); review draft of D&O settlement agreement (.3).



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B190 08/26/25	Other Contested Matters N. Rowles	0.30	433.50	Participate in teleconference with S. Lutkus and DPW team re D&O investigation settlement (.3).
B190 08/26/25	Other Contested Matters S. Lutkus	0.40	730.00	Zoom conference with A. Shpeen, M. Brock, and K. Winiarski (all DPW) re matters relevant to draft 9019 motion in respect of D&O settlement (.3); conference with N. Rowles re same (.1).
B190 08/27/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to revise draft D&O investigation report (.9); correspondence regarding same (.1).
B190 08/27/25	Other Contested Matters K. Going	1.00	1,860.00	Review settlement correspondence and discuss internally (1.0).
B190 08/28/25	Other Contested Matters J. Haims	1.00	2,015.00	Review draft settlement agreement (.7); correspondence with McDermott team about D&O investigation report, draft D&O settlement agreement, 9019 hearing, and strategy (.3).
B190 08/28/25	Other Contested Matters S. Lutkus	3.10	5,657.50	Review/revise draft settlement agreement in respect of D&O investigation (2.6); e-mail correspondence with Katten team re same (.1); multiple e-mail messages with N. Rowles re matters relevant



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				to scheduling of hearing on relief requested in to-be-prepared 9019 motion in respect of draft settlement agreement (.2); telephone conference with J. Haims re matters relevant to same, status of ongoing discussions with Debtors and directors/officers (.2).
B190 08/29/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue to review draft investigative report (1.0).
B190 08/29/25	Other Contested Matters C. Catanese	1.80	2,061.00	Research re investigation into claims held by the estate (1.5); draft email correspondence re same (.3).
B190 08/29/25	Other Contested Matters S. Lutkus	1.90	3,467.50	Review/analysis of documents relevant to Debtor settlement of Visa litigation (.6); review draft Committee update relevant to same, other case status matters (.2); follow up e-mail correspondence with N. Rowles, then K. Going re same (.1); receipt and review of insurer comments to draft D&O settlement agreement (.7); e-mail correspondence to/from J. Haims re matters relevant to same (.2); e-mail correspondence with Katten team re same, Debtor review of draft settlement agreement (.1).
B190 08/30/25	Other Contested Matters J. Haims	0.50	1,007.50	Review revised draft of D&O settlement agreement (.5).
Total Hours	144.90			Total For Services \$240,811.50



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Task Code Summary

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B130	Asset Disposition	3.70	5,840.50
B150	Mtgs/Communications w/Creditor	44.50	71,827.00
B155	Court Hearings	3.10	5,163.50
B160	Fee/Employment Applications	21.00	36,201.50
B190	Other Contested Matters	72.60	121,779.00
		144.90	240,811.50

Total This Invoice \$240,811.50

Timekeeper Summary

Name	Hours	Rate	Amount
D. Azman	7.40	1,760.00	13,024.00
C. Catanese	4.30	1,145.00	4,923.50
K. Going	1.70	1,860.00	3,162.00
J. Haims	39.00	2,015.00	78,585.00
D. Hurst	16.70	1,860.00	31,062.00
S. Lutkus	20.60	1,825.00	37,595.00
N. Rainey	1.20	550.00	660.00
N. Rowles	18.40	1,445.00	26,588.00
E. Shereff	35.60	1,270.00	45,212.00
Totals	144.90		\$240,811.50